INTERNAL AUDIT
CONTROLS EVALUATION
ACCELA

December 15, 2003

Roanoke City Council Audit Committee
Roanoke, Virginia

We have completed an audit of the Accela system. We performed this audit in accordance with generally accepted government auditing standards.

BACKGROUND

The Department of Planning, Building, and Development has been utilizing the Accela system to track permits since July 2001. The Accela system has data back from 1989 that was converted from the host system by the Department of Technology. The system was needed in order to integrate the building and zoning permit application and review process (previously performed separately by the Planning and Building departments) into a single process.

Various permits are issued by the City of Roanoke to show proper authorization to perform certain types of work. Only the owners of record or contractors are allowed to obtain these permits. Planning, Building, and Development created the Development Assistance Center (DAC) in 1998 in order to assist customers in the permitting process. The DAC aids customers from the initial consultation to the inspection stage. DAC has allowed the building and zoning employees to work together to identify all permits and inspections required by a project before the first construction step is started. Currently there are five employees in this area and one individual serving as a back up from the Building Services Department.

The DAC area processes basic development plans and accepts applications for comprehensive development plans and other permits. The basic and comprehensive development plans are drawings representing proposed development or construction activity. Comprehensive plans have more requirements and undergo greater review and scrutiny than basic plans. The purpose of the plans is to ensure that the proposed development or construction activity will be in compliance with the City's zoning laws. Accela is used by the DAC to collect information, track the progress towards plans, and ultimately issue the appropriate permits.

Section 36.1-576, 36.1-577, and 36.1-575 of the City Code details the submission and review process for the comprehensive and basic development plans. Applicants for zoning permits that require a comprehensive development plan for their zoning permit shall be contacted within a period of 15 days from date of application. Within 30 days of

notifying the applicant that all required information has been received, the permit shall be approved or disapproved, except those specifically requiring planning commission reviews.   Applications for zoning permits that are required to be accompanied by a basic development plan shall be approved or denied within a period of 10 days.

Section 7-6 of the City Code states that all fees for permits, inspections, and reinspections required by the building code shall be in such amounts as prescribed by City Council and published in the City's fee compendium. The fees charged in the Accela system are collected by the City Treasurer's Department.

PURPOSE

The purpose of this audit was to evaluate the controls in place for data entry, access, processing of the permit data using the Accela system, and to verify compliance with City Code regarding the development plans and fees charged.

SCOPE

The audit focused on the system of internal controls in place as of September 1, 2003 for the Accela system. We tested transactions initiated between September 1, 2002 and August 31, 2003. We tested compliance with the City's fee compendium for all permits maintained in Accela that the DAC issues. We tested compliance with City Code for basic and comprehensive development plans.

METHODOLOGY

We interviewed and observed Development Assistance Center staff in order to document our understanding of the system and the procedures followed by the staff members. We interviewed members of the Department of Technology to gain an understanding of the system controls. Based on our understanding of the existing controls, we developed tests to confirm that the controls were being followed and were operating as intended. We gained access to Accela and its reporting package in order to test system controls and transactional data.

RESULTS

We reviewed selected data in the system and determined that the data was appropriate and consistent for the database field types. We tried to enter inconsistent data types into the Accela system and concluded that proper validity controls were in place to ensure that inappropriate types of data (alphabetic, numeric, date) cannot be entered into the fields.   We evaluated the DAC personnel's access rights and did not note any excessive access concerns. Payments were tested to ensure that they were accurately posted to the Accela system from the Treasurer's system. The various permits issued in Accela were reviewed to ensure that they were listed in the City's fee compendium. The basic and comprehensive development plans were substantially compliant with sections 36.1-576, 36.1-577, and 36.1-575 of the City Code and we concluded that Accela accurately calculated the fees for the selected plans. We identified an access control weakness to the permit data; this issue has been discussed with the Department

of Technology and appropriate actions will be taken to resolve the issue. Other minor issues were discussed with management for their review and consideration.

Finding 01 – Credit Card Numbers

During test work, we noted that the Accela system was not set up to encrypt confidential customer credit card data. We discussed this issue with the DAC personnel, the Department of Technology, and the Treasurer's office. It was determined that the credit card numbers are not actually needed by any department.

Agreed Upon Action 01– Credit Card Numbers

The DAC area will stop entering the credit card numbers into Accela and the Department of Technology will delete the existing credit card numbers stored in Accela.

CONCLUSION

Based on the results of our audit work, we believe that adequate data entry, access, and processing controls are in place over the permit data. The basic and comprehensive development plans were substantially compliant with the City Code.

We would like to thank the Development Assistance Center for their cooperation and assistance during the audit.

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Drew Harmon, CPA, CIA   Michael J. Tuck, CPA, CGAP
Municipal Auditor   Assistant Municipal Auditor

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Pamela C. Mosdell, CISA, CIA
Information Systems Auditor